



April 17, 2006

TO: Citizens' Oversight Committee Members

FROM: Dianne Steinhauser, Executive Director

RE: TAM Citizens' Oversight Committee Annual Review Checklist, Agenda Item 4

Dear Committee Members:

Executive Summary

The Citizens' Oversight Committee has a clearly defined role and purpose addressed in the Expenditure Plan and laid out in greater detail in the adopted Bylaws. The attached Annual Review Checklist lists the specific duties of the Committee in a summary fashion, with recommended timeframes in which specific tasks should be addressed.

Recommendation

Discuss the proposed Annual Review Checklist and make recommendations for its revision as needed.

Over the last several months, the Citizens' Oversight Committee has defined its role and purpose within the framework of the Expenditure Plan and the Committee's adopted Bylaws. The attached checklist summarizes the duties incumbent on the Committee. Staff developed this checklist for the Committee members' review and to facilitate discussion of both the duties and the timeframe in which they should be addressed.

Recommendation:

Discuss the proposed Annual Review Checklist and make recommendations for its revision as needed.

Attachments:

Annual Review Checklist

TAM Citizens' Oversight Committee Annual Review Checklist

Following is a description of the primary duties of the Citizens' Oversight Committee and, where applicable, the frequency with which associated actions should occur. The sources for this information are 1) the *Marin County Transportation Sales Tax Expenditure Plan*, approved by the voters November 2, 2004, and 2) The Citizens' Oversight Committee *Bylaws*, adopted by the Committee at its September 19, 2005 meeting and approved by the TAM Board on October 27, 2005.

1. Measure A Revenues and Expenditures Review

- Frequency: Quarterly (Reports to be posted on the TAM website)
- Description:
 - a) Review Measure A revenues and expenditures for consistency with the *Marin County Transportation Sales Tax Expenditure Plan*.
 - b) Attend meetings at which the expenditure of Measure A funds is an action item.

2. Financial Audit

- Frequency: Annual
- Description:
 - a. Approve an audit scope consistent with state and federal requirements.
 - b. Select and recommend an independent auditor to the TAM Board.
 - c. Review financial statements; recommend acceptance to the TAM Board.

3. Annual Report

- Frequency: Annual
- Description:
 - a. Publish an annual report on Measure A expenditures. The report should be widely available to the public.
 - b. Hold a public hearing to inform Marin County residents how Measure A funds are being spent.

4. Reports to the Public (other than Annual Report)

- Frequency: If/as deemed necessary
- Description: Issue reports and hold public hearings to inform the public of unexpected expenditures or unforeseen circumstances.

5. Compliance Audit Review

- Frequency: As requested by the TAM Board
- Description: Review the findings of compliance audits of Measure A recipients, when so requested by the TAM Board.

Sources:

Marin County Transportation Sale Tax Expenditure Plan, pp..27-28;
Citizens' Oversight Committee Bylaws Article II, "Duties and Authority."